2000 Exempt Org. Return
prepared for:

POINT FOUNDATION
1408 MISSION AVE.
SAN RAFAEL, CA 94901-1971

Sandra Madison Reinhardt, CPA
1363 Lincoln Ave., Ste. 5
San Rafael, CA 94901

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527 or section 4947(a)(1) nonexempt charitable trust

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2000

Open to Public Inspection

A For the 2000 calendar year, or tax year period beginning , 2000, and ending , 20

B Check if applicable:
- ☐ Change of address
- ☐ Change of name
- ☐ Initial return
- ☐ Final return
- ☐ Amended return

Please use IRS label or print or type. See Specific Instructions.

C
POINT FOUNDATION
1408 MISSION AVE.
SAN RAFAEL, CA 94901-1971

D Employer identification number: 94-2147154

E Telephone number: 415-256-2800

F Check ▶ ☐ if application pending

G Organization type (check only one) ▶ ☒ 501(c)(3) ◀ (insert no.) ☐ 527 OR ☐ 4947(a)(1)

● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 900-EZ).**

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: H and I are not applicable to section 527 orgs.

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No (if "No," attach a list. See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4-digit group exemption no. (GEN) ▶

L Check this box if the organization is **not** required to attach Schedule B (Form 990 or 990-EZ) ▶ ☐

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

REVENUE	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	179,211	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	**Total** (add lines 1a through 1c) (cash $ 179,211 noncash $)	1d		179,211
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		306,249
	3	Membership dues and assessments	3		
	4	Interest on savings and temporary cash investments	4		2,550
	5	Dividends and interest from securities	5		
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
	7	Other investment income (describe ▶)	7		
		(A) Securities / (B) Other			
	8a	Gross amount from sales of assets other than inventory	8a		
	b	Less: cost or other basis and sales expenses	8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
	9	Special events and activities (attach schedule)			
	a	Gross revenue (not including $ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
	11	Other revenue (from Part VII, line 103)	11		20,982
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		508,992
EXPENSES	13	Program services (from line 44, column (B))	13		391,382
	14	Management and general (from line 44, column (C))	14		67,455
	15	Fundraising (from line 44, column (D))	15		512
	16	Payments to affiliates (attach schedule)	16		
	17	**Total expenses** (add lines 16 and 44, column (A))	17		459,349
NET ASSETS	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		49,643
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		-185,726
	20	Other changes in net assets or fund balances (attach explanation)	20		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		-136,083

KFA **For Paperwork Reduction Act Notice, see page 1 of the separate instructions.**

RF0US1 12/27/00

Form **990**

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 20.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att. sch.) (cash $ ____ non cash $ ____)	22				
23 Specific assistance to individuals (att. sch.)	23				
24 Benefits paid to or for members (att. sch.)	24				
25 Compensation of officers, directors, etc.	25				
26 Other salaries and wages	26	104,499	73,149	31,350	
27 Pension plan contributions	27				
28 Other employee benefits	28	8,420	5,894	2,526	
29 Payroll taxes	29	10,208	7,146	3,062	
30 Professional fundraising fees	30				
31 Accounting fees	31	2,280	1,596	684	
32 Legal fees	32	1,098	769	329	
33 Supplies	33	2,849	1,994	855	
34 Telephone	34				
35 Postage and shipping	35	5,507	3,855	1,652	
36 Occupancy	36	21,444	15,011	6,433	
37 Equipment rental and maintenance	37	585	410	175	
38 Printing and publications	38	126,781	126,781		
39 Travel	39				
40 Conferences, conventions, and meetings	40				
41 Interest	41	9,965		9,965	
42 Depreciation, depletion, etc. (attach schedule)	42	7,700	5,390	2,310	
43 Other expenses (itemize): a STATEMENT 1	43a	158,013	149,387	8,114	512
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)–(D), carry these totals to lines 13 – 15.	44	459,349	391,382	67,455	512

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ▶ ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs $ ____ ; (ii) the amount allocated to Program services $ ____ ; (iii) the amount allocated to Management and general $ ____ ; and (iv) the amount allocated to Fundraising $ ____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 23.)

What is the organization's primary exempt purpose? ▶ SEE STATEMENT 2

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)
a SEE STATEMENT 3 (Grants and allocations $ 0)	391,382
b (Grants and allocations $)	
c (Grants and allocations $)	
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	391,382

Part IV Balance Sheets (See Specific Instructions on page 23.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			(A) Beginning of year		(B) End of year
ASSETS					
45 Cash – non-interest-bearing			17,674	45	13,380
46 Savings and temporary cash investments				46	21,350
47a Accounts receivable	47a	3,753			
b Less: allowance for doubtful accounts	47b	320	18,451	47c	3,433
48a Pledges receivable	48a				
b Less: allowance for doubtful accounts	48b			48c	
49 Grants receivable				49	
50 Receivables from officers, directors, trustees, and key employees (attach sch)				50	
51a Other notes and loans receivable (attach schedule)	51a				
b Less: allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use				52	
53 Prepaid expenses and deferred charges			5,405	53	5,100
54 Investments – securities (attach schedule) ▶ ☐Cost ☐FMV				54	
55a Investments – land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation (attach schedule)	55b			55c	
56 Investments – other (attach schedule)			30,000	56	30,000
57a Land, buildings, and equipment: basis	57a	125,411			
b Less: accumulated depreciation (attach schedule) STMT 4	57b	115,418	17,693	57c	9,993
58 Other assets (describe ▶ SEE STATEMENT 5)			9,102	58	9,203
59 **Total assets** (add lines 45 through 58) (must equal line 74)			98,325	59	92,459
LIABILITIES					
60 Accounts payable and accrued expenses			43,408	60	14,903
61 Grants payable				61	
62 Deferred revenue			189,989	62	162,743
63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64a Tax-exempt bond liabilities (attach schedule)				64a	
b Mortgages and other notes payable (attach schedule)				64b	
65 Other liabilities (describe ▶ SEE STATEMENT 6)			50,654	65	50,896
66 **Total liabilities** (add lines 60 through 65)			284,051	66	228,542
NET ASSETS OR FUND BALANCES					
Organizations that follow SFAS 117, check here ▶ ☒ and complete lines 67 through 69 and lines 73 and 74.					
67 Unrestricted			-185,726	67	-136,083
68 Temporarily restricted				68	
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74.					
70 Capital stock, trust principal, or current funds				70	
71 Paid-in or capital surplus, or land, building, and equipment fund				71	
72 Retained earnings, endowment, accumulated income, or other funds				72	
73 **Total net assets or fund balances** (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)			-185,726	73	-136,083
74 **Total liabilities and net assets/fund balances** (add lines 66 and 73)			98,325	74	92,459

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A **Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See Specific Instructions, page 25.)

a	Total revenue, gains, and other support per audited financial statements ▶	a N/A
b	Amounts included on line a but not on line 12, Form 990:	
(1)	Net unrealized gains on investments $	
(2)	Donated services and use of facilities $	
(3)	Recoveries of prior year grants $	
(4)	Other (specify): $	
	Add amounts on lines (1) through (4) ▶	b
c	Line a minus line b ▶	c
d	Amounts included on line 12, Form 990 but not on line a:	
(1)	Investment expenses not included on line 6b, Form 990 $	
(2)	Other (specify): $	
	Add amounts on lines (1) and (2) ▶	d
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e

Part IV-B **Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

a	Total expenses and losses per audited financial statements ▶	a N/A
b	Amounts included on line a but not on line 17, Form 990:	
(1)	Donated services and use of facilities $	
(2)	Prior year adjustments reported on line 20, Form 990 $	
(3)	Losses reported on line 20, Form 990 $	
(4)	Other (specify): $	
	Add amounts on lines (1) through (4) ▶	b
c	Line a minus line b ▶	c
d	Amounts included on line 17, Form 990 but not on line a:	
(1)	Investment expenses not included on line 6b, Form 990 $	
(2)	Other (specify): $	
	Add amounts on lines (1) and (2) ▶	d
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e

Part V **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see Specific Instructions on page 25.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
DANICA REMY 104 EAST MANOR DR. MILL VALLEY, CA 94941	PRESIDENT AS NEEDED	0	0	0
HUNTER LOVINS 1739 SNOWMASS CREEK SNOWMASS, CO 81654	TRUSTEE AS NEEDED	0	0	0
DIANA HADLEY 350 SOUTH GRANDE TUCSON, AZ 85745	SEC/TREAS AS NEEDED	0	0	0
ROBERT HILLMAN 254 WILLAMETTE AVE. KENSINGTON, CA 94708	TRUSTEE AS NEEDED	0	0	0
RON PERNICK 6445 BENVENUE AVE. OAKLAND, CA 94618	TRUSTEE AS NEEDED	0	0	0
SUNITA DUTT 1128 FOURTH STREET SAN RAFAEL, CA 94901	TRUSTEE AS NEEDED	0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☒ No
If "Yes," attach schedule – see Specific Instructions on page 26.

Part VI Other Information (See Specific Instructions on page 26.)

			N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76			X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77			X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b		X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79			X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a			X
b	If "Yes," enter the name of the organization ▶ N/A and check whether it is ☐ exempt **OR** ☐ nonexempt.				
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 . 81a 0				
b	Did the organization file **Form 1120-POL** for this year?	81b			X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a			X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) 82b N/A				
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a		X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b		X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A		
85	501(c)(4), (5), or (6) organizations. **a** Were substantially all dues nondeductible by members?	85a	N/A		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	85b	N/A		
	If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.				
c	Dues, assessments, and similar amounts from members 85c N/A				
d	Section 162(e) lobbying and political expenditures 85d N/A				
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A				
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A				
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A		
86	501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on line 12 86a N/A				
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A				
87	501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders 87a N/A				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A				
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 30.7701-3? If "Yes," complete Part IX.	88			X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0				
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b			X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0				
d	Enter: Amount of tax in 89c, above, reimbursed by the organization ▶ 0				
90a	List the states with which a copy of this return is filed ▶ CALIFORNIA				
b	Number of employees employed in the pay period that includes March 12, 2000 (See instructions.) 90b 0				
91	The books are in care of ▶ CYNTHIA GANEY Telephone no. ▶ 415-256-2800				
	Located at ▶ 1405 MISSION AVE., SAN RAFAEL, CA ZIP code ▶ 94901				
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of **Form 1041** – Check here N/A ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92 N/A				

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 30.)

Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	(B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	(D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a WHOLE EARTH MAGAZINE					301,977
b LIST RENTAL			13	4,272	
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments			14	2,550	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain/loss from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a ADVERTISING	541800	18,750			
b MISCELLANEOUS			1	2,232	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		18,750		9,054	301,977
105 Total (add line 104, columns (B), (D), and (E)) ▶					329,781

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 31.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	SEE STATEMENT 7

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 31.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (**Important:** See General Instruction W, on page 14.)

COPY

▶ Signature of officer | Date | ▶ Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶ Sandra Reinhardt SANDRA REINHARDT	Date 5-7-01	Check if self-employed ▶ ☒	Preparer's SSN or PTIN P00002472
Firm's name (or yours if self-employed) and address, and ZIP code ▶ SANDRA MADISON REINHARDT, CPA 1363 LINCOLN AVE., STE. 5 SAN RAFAEL, CA 94901		EIN ▶ 91-1757620 Phone no. ▶ (415) 453-0207	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information – (See separate instructions.)

▶ **Must be completed by the above organizations and attached to their Form 990 or 990-EZ.**

OMB No. 1545-0047

2000

Name of the organization: POINT FOUNDATION

Employer identification number: 94-2147154

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 1 of the instructions. List each one (whether individuals or firms.) If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶ 0		

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ.

Part III Statements About Activities

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		X
	If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ $ N/A			
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e	Transfer of any part of its income or assets?	2e		X
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?	3		X
4a	Do you have a section 403(b) annuity plan for your employees?	4a		X
b	Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)			

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ _____

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 ☐ An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	**(b)** Line number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	159,866	206,375	223,246	177,571	767,058
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	333,167	414,162	144,431	206,541	1,098,301
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,603	5,005	3,795	1,589	11,992
19 Net income from unrelated business activities not included in line 18			4,570	4,836	9,406
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets SEE ST. 8	3,300	3,763	2,198	9,171	18,432
23 Total of lines 15 through 22	497,936	629,305	378,240	399,708	1,905,189
24 Line 23 minus line 17	164,769	215,143	233,809	193,167	806,888
25 Enter 1% of line 23	4,979	6,293	3,782	3,997	

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24 ▶ 26a 16,138

b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts SEE STATEMENT 9 ▶ 26b 267,911

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ 26c 806,888

d Add: Amounts from column (e) for lines: 18 11,992 19 9,406 22 18,432 26b 267,911 ▶ 26d 307,741

e Public support (line 26c minus line 26d total) ▶ 26e 499,147

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 61.86%

27 **Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: N/A

(1999) _____ (1998) _____ (1997) _____ (1996) _____

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of all these differences (the excess amounts) for each year:

(1999) _____ (1998) _____ (1997) _____ (1996) _____

c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶ 27c

d Add: Line 27a total _____ and line 27b total _____ ▶ 27d

e Public support (line 27c total minus line 27d total) ▶ 27e

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ 27f

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.)

Part V **Private School Questionnaire** (See page 5 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV) N/A

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75–50, 1975–2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 7 of the instructions.) N/A
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check here ▶ **a** ☐ if the organization belongs to an affiliated group.
Check here ▶ **b** ☐ if you checked "**a**" above and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table –			
If the amount on line 40 is – / **The lobbying nontaxable amount is –**			
Not over $500,000 — 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000	41		
Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 — $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter –0– if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter –0– if line 41 is more than line 38	44		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4–Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 9 of the instructions.)

	Lobbying Expenditures During 4–Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions.) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines **c** through **h**)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 9 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Schedule B
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary information for line 1d of Form 990 or line 1 of Form 990-EZ (see instructions)

OMB No. 1545-0047

2000

Name of organization	Employer identification number
POINT FOUNDATION	94-2147154

Organization type (check one) – Section: ☒ 501(c)(3) ◀ (enter number); ☐ 527 or
☐ 4947(a)(1) nonexempt charitable trust

A **Section 501(c)(7), (8), or (10) organizations** – Check this box if the organization had **no** charitable contributors who contributed more than $1,000 during the year. (But see **General rule** below.) ▶ ☐
Enter here the total gifts received during the year for a religious, charitable, etc., purpose. ▶ $

Note: This form is generally not open to public inspection except for section 527 organizations.

KFA **For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ.** **Schedule B (Form 990 or 990-EZ) (2000)**

STATEMENT 1
FORM 990, PART II, LINE 43
OTHER EXPENSES

OTHER EXPENSES	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ADVERTISING	$ 1,532	1,072	460	
AMORTIZATION EXPENSE	607		607	
BANK CHARGES	3,009		3,009	
BOARD EXPENSE	1,455	1,018	437	
CIRCULATION	50,400	50,400		
CONTRACT SERVICES	71,723	71,723		
DEVELOPMENT EXPENSE	512			512
EDITORIAL EXPENSE	18,643	18,643		
MISCELLANEOUS	260	182	78	
PAYROLL SERVICE	803		803	
PROP & LIAB INSURANCE	1,824	1,277	547	
TELECOMMUNICATIONS	3,830	2,681	1,149	
WEBSITE	3,415	2,391	1,024	
TOTAL	$ 158,013	149,387	8,114	512

STATEMENT 2
FORM 990 , PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO PUBLISH EDUCATIONAL INFORMATION, PARTICULARLY IN REGARD TO ECOLOGY, SUSTAINABILITY AND APPROPRIATE TECHNOLOGY.

STATEMENT 3
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
PUBLICATION OF WHOLE EARTH MAGAZINE, 30,000 COPIES PER ISSUE, FOUR ISSUES PER YEAR. THE PURPOSE OF THE MAGAZINE IS TO EDUCATE THE PUBLIC ABOUT THE RELATIONSHIP BETWEEN THE ENVIRONMENT, THE ECONOMY AND TECHNOLOGY, AND TO OFFER INFORMATION ON SUSTAINABILITY.	$ 0	391,382
	$ 0	391,382

STATEMENT 4
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

ASSET	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	$ 2,420	2,420	0
MACHINERY AND EQUIPMENT	122,991	112,998	9,993
TOTAL	$ 125,411	115,418	9,993

STATEMENT 5
FORM 990, PART IV, LINE 58
OTHER ASSETS

	ENDING
DEPOSITS	$ 708
NET INTANGIBLE ASSETS	8,495
TOTAL	$ 9,203

STATEMENT 6
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

	ENDING
LONG-TERM NOTE	$ 50,896
TOTAL	$ 50,896

STATEMENT 7
FORM 990, PART VIII
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE #	EXPLANATION OF ACTIVITIES
93A	FUNDS PROVIDED BY SALES OF THE WHOLE EARTH MAGAZINE. THE MAGAZINE IS THE MAIN VEHICLE FOR THE ACCOMPLISHMENT OF THE ORGANIZATION'S EXEMPT PURPOSE: TO EDUCATE THE PUBLIC AS TO ISSUES RELATING TO THE ENVIRONMENT, THE ECONOMY, TECHNOLOGY AND SUSTAINABILITY.

STATEMENT 8
SCHEDULE A, PART IV-A, LINE 22
OTHER INCOME

DESCRIPTION	(A) 1999	(B) 1998	(C) 1997	(D) 1996	(E) TOTAL
MISCELLANEOUS	$ 3,300	$ 3,763	$ 2,198	$ 9,171	$ 18,432
TOTAL	$ 3,300	$ 3,763	$ 2,198	$ 9,171	$ 18,432

STATEMENT 9
SCHEDULE A, PART IV-A, LINE 26B
EXCESS CONTRIBUTORS

NOT OPEN TO PUBLIC INSPECTION

CONTRIBUTOR	1999	1998	1997	1996	TOTAL
CTR FOR ECOLITERACY	$ 0	$ 0	$ 72,596	$ 0	$ 72,596
FDN. DEEP ECOLOGY	30,000	20,000	75,005	0	125,005
PRESERVATION FUND	56,000	20,000	20,000	0	96,000
SACHARUNA FDN.	0	0	35,000	0	35,000
WINDFALL FOUNDATION	20,000	0	0	0	20,000
				TOTAL	$ 348,601
				LINE 26A X 5	-80,690
				EXCESS CONTRIBUTIONS	$ 267,911

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2000 or other tax year beginning _____, 2000, and ending _____, 20__

▶ See separate instructions.

OMB No. 1545-0687

2000

A ☐ Check box if address changed

(☐ check box if name changed and see instructions).

B Exempt under section
☒ 501(C)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)

Please Print / Type

POINT FOUNDATION
1408 MISSION AVE.
SAN RAFAEL, CA 94901-1971

D Employer identification number (Employees' trust, see instr. for Block D on page 7.)
94-2147154

E New unrelated business activity codes (see instructions for Block E on page 7.)
541800

C BV of all assets at EOY
92,459

F Group exemption number (see instructions for Block F on page 7) ▶

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Describe the organization's primary unrelated business activity. ▶ ADVERTISING SALES

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ CYNTHIA GANEY Telephone number ▶ 415-256-2800

Part I Unrelated Trade or Business Income

			(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales				
b	Less returns and allowances _____ c Balance ▶	1c			
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit (subtract line 2 from line 1c)	3			
4 a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 18) (attach Form 4797)	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from partnerships & S corporations (att stmt)	5			
6	Rent income (Schedule C)	6			
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9			
10	Exploited exempt activity income (Schedule I)	10			
11	Advertising income (Schedule J)	11	18,750	1,532	17,218
12	Other income (see page 8 of the instructions)	12			
13	**Total** (combine lines 3 through 12)	13	18,750	1,532	17,218

Part II Deductions Not Taken Elsewhere (See page 9 of the instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)			14	
15	Salaries and wages			15	
16	Repairs and maintenance			16	
17	Bad debts			17	
18	Interest (attach schedule)			18	
19	Taxes and licenses			19	
20	Charitable contributions (see page 11 of the instructions for limitation rules)			20	
21	Depreciation (attach Form 4562)	21			
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		22b	
23	Depletion			23	
24	Contributions to deferred compensation plans			24	
25	Employee benefit programs			25	
26	Excess exempt expenses (Schedule I)			26	
27	Excess readership costs (Schedule J)			27	17,218
28	Other deductions (attach schedule)			28	
29	**Total deductions** (add lines 14 through 28)			29	17,218
30	Unrelated business taxable income before net operating loss deduction (subtract line 29 from line 13)			30	
31	Net operating loss deduction			31	
32	Unrelated business taxable income before specific deduction (subtract line 31 from line 30)			32	0
33	Specific deduction (Generally $1,000, but see line 33 instructions for exceptions)			33	
34	**Unrelated business taxable income** (subtract line 33 from line 32). If line 33 is greater than line 32, enter the smaller of zero or line 32			34	0

Part III Tax Computation

35	**Organizations Taxable as Corporations** (see instructions for tax computation on page 12). Controlled group members (sections 1561 and 1563) – check here ☐ . **See instructions** and:		
a	Enter your share of the $50,000, $25,000, and $9,925,000 taxable income brackets (in that order): (1) $ (2) $ (3) $		
b	Enter organization's share of: **(1)** additional 5% tax (not more than $11,750) $		
	(2) additional 3% tax (not more than $100,000) $		
c	Income tax on the amount on line 34 ▶	35c	0
36	**Trusts Taxable at Trust Rates** (see instructions for tax computation on page 12) Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ▶	36	
37	**Proxy tax** (see page 13 of the instructions) ▶	37	
38	Alternative minimum tax	38	
39	**Total** (add lines 37 and 38 to line 35c or 36, whichever applies)	39	0

Part IV Tax and Payments

40 a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a			
b	Other credits (see page 13 of the instructions)	40b			
c	General business credit – Check if from: ☐ Form 3800 or ☐ Form (specify) ▶	40c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	40d			
e	**Total credits** (add lines 40a through 40d)			40e	0
41	Subtract line 40e from line 39			41	0
42	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			42	
43	**Total tax** (add lines 41 and 42)			43	0
44	**Payments: a** 1999 overpayment credited to 2000	44a			
b	2000 estimated tax payments	44b			
c	Tax deposited with Form 8868	44c			
d	Foreign organizations – Tax paid or withheld at source (see instructions)	44d			
e	Backup withholding (see instructions)	44e			
f	Other credits and payments (see instructions)	44f			
45	**Total payments** (add lines 44a through 44f)			45	0
46	Estimated tax penalty (see page 4 of the instructions). Check ▶ ☐ if Form 2220 is attached			46	
47	**Tax due** – If line 45 is less than the total of lines 43 and 46, enter amount owed ▶			47	
48	**Overpayment** – If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ▶			48	
49	Enter the amount of line 48 you want: **Credited to 2001 estimated tax** ▶		**Refunded** ▶	49	0

Part V Statements Regarding Certain Activities and Other Information (See instructions on page 14.)

		Yes	No
1	At any time during the 2000 calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," the organization may have to file Form TD F 90-22.1. If "Yes," enter the name of the foreign country here ▶		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see page 14 of the instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 0		

Schedule A – Cost of Goods Sold (See instructions on page 15.)

Method of inventory valuation (specify) ▶

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	**Cost of goods sold.** Subtract line 6 from line 5. (Enter here and on line 2, Part I.)	7	
3	Cost of labor	3					
4 a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No: X
5	**Total** – Add lines 1 through 4b	5					

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

COPY

▶ Signature of officer or fiduciary | Date | ▶ Title

Paid Preparer's Use Only

Preparer's signature ▶ Sandra Reinhardt SANDRA REINHARDT | Date 5-7-01 | Check if self-employed ▶ ☒ | Preparer's SSN or PTIN P00002472

Firm's name (or yours, if self-employed) address, and ZIP code ▶ SANDRA MADISON REINHARDT, CPA
1363 LINCOLN AVE., STE. 5
SAN RAFAEL, CA 94901

EIN ▶ 91-1757620

Phone no. (415) 453-0207

Schedule C – Rent Income (From Real Property and Personal Property Leased with Real Property)

(See instructions on page 16.)

1 Description of property

(1)
(2)
(3)
(4)

2 Rent received or accrued		3 Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	Total	
Total income (Add totals of columns 2(a) and 2(b). Enter here and on line 6, column (A), Part I, page 1.) ▶		**Total deductions.** Enter here and on line 6, column (B), Part I, page 1 ▶

Schedule E – Unrelated Debt-Financed Income

(See instructions on page 16.)

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			

4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals ▶			Enter here and on line 7, column (A), Part I, page 1.	Enter here and on line 7, column (B), Part I, page 1.
Total dividends-received deductions included in column 8 ▶				

Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (See instructions on page 17.)

1 Name of Controlled Organization	2 Employer Identification Number	Exempt Controlled Organizations 3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column (4) that is included in the controlling organization's gross income	6 Deductions directly connected with income in column (5)
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column (9) that is included in the controlling organization's gross income	11 Deductions directly connected with income in column (10)
(1)				
(2)				
(3)				
(4)				
12 Totals			Add columns 5 and 10. Enter here and on line 8, Col (A), Part I, page 1.	Add columns 6 and 11. Enter here and on line 8, Col (B), Part I, page 1.

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization

(See instructions on page 17.)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals ▶	Enter here and on line 9, column (A), Part I, page 1.			Enter here and on line 9, column (B), Part I, page 1.

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income

(See instructions on page 18.)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Column totals ▶	Enter here and on line 10, col. (A), Part I, page 1.	Enter here and on line 10, col. (B), Part I, page 1.				Enter here and on line 26, Part II page 1.

Schedule J – Advertising Income

(See instructions on page 18.)

Part I Income From Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) WHOLE EARTH	18,750	1,532		301,977	391,382	
(2)						
(3)						
(4)						
Column totals (carry to Part II, line (5)) ▶	18,750	1,532	17,218	301,977	391,382	17,218

Part II Income From Periodicals Reported on a Separate Basis

(For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I	18,750	1,532				17,218
Column totals, Part II ▶	Enter here and on line 11, col. (A), Part I, page 1. 18,750	Enter here and on line 11, col. (B), Part I, page 1. 1,532				Enter here and on line 27, Part II, page 1. 17,218

Schedule K – Compensation of Officers, Directors, and Trustees

(See instructions on page 18.)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Total – Enter here and on line 14, Part II, page 1. ▶			

YEAR **2000**

California Exempt Organization Annual Information Return

FORM **199**

For calendar or fiscal year beginning month day year 2000, and ending month day year

IMPORTANT: Your number is required.

California corporation number: D-0546604

Federal employer identification number: 94-2147154

Attach Preaddressed Label or See Instructions

Corporation/Organization name: POINT FOUNDATION

Address: 1408 MISSION AVE.

PMB no.:

City: SAN RAFAEL, CA State: ZIP Code: 94901-1971

A Final return? ☐ Yes. If yes, check applicable box ☒ No
● ☐ Dissolved ☐ Withdrawn ☐ Merged/Reorganized (attach explanation)
If a box is checked, enter date ●

B Check forms filed this year: State: ☒ 109 ☐ 100 ☐ 100S
Federal: ☒ 990 ☐ 990EZ ☒ 990T ☐ 990PF ☐ 1041 ☐ 1120H ☐ 1120

C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization, or is controlled by a religious operation, check box. **See Gen. Instruction F. No filing fee is required.** ● ☐

D Is this a group filing? See General Instruction M. ● ☐ Yes ☒ No

E Accounting method used ACCRUAL

F Type of organization ☐ Exempt under Section 23701 ___ (insert letter) ☐ IRC Section 4947(a)(1) trust

Part I **Complete Part I unless not required to file this form. See General Instructions B and C.**

Receipts and Revenues (Attach check or money order here.)	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8 ●		1	329,781.
	2 Gross dues and assessments from members and affiliates ●		2	
	3 Gross contributions, gifts, grants, and similar amounts received. See instructions SEE ST 1 ●		3	179,211.
	4 Total gross receipts for filing requirement test. Add line 1 through line 3 **This line must be completed.** If the result is less than $25,000, see General Instruction, C ●		4	508,992.
	5 Cost of goods sold	5		
	6 Cost or other basis, and sales expenses of assets sold	6		
	7 Total costs. Add line 5 and line 6		7	
	8 Total gross income. Subtract line 7 from line 4		8	508,992.
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18		9	459,349.
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8		10	49,643.
Filing Fee	11 Filing fee $10 or $25. See General Instruction F		11	10.
	12 Penalty for failure to file on time. See General Instruction L		12	.
	13 Balance due. Add line 11 and line 12		13	10.

14 If exempt under R&TC Section 23701d, has the organization during the year: **(1)** participated in any political campaign or **(2)** attempted to influence legislation or any ballot measure, or **(3)** made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations ☐ Yes ☒ No

15 Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If "Yes," complete an explanation and attach copies of revised documents ☐ Yes ☒ No

16 Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
If "Yes," enter amount of gross receipts from nonmember sources $

17 Did the organization file Form 100, Form 100S, or Form 109 to report taxable income? ☐ Yes ☒ No
If "Yes," enter amount of total income reported $

18 The financial records are in care of CYNTHIA GANEY Daytime telephone 415-256-2800
located at 1405 MISSION AVE., SAN RAFAEL, CA 94901

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer COPY Date Title ▶

Telephone 415-256-2800

Paid Preparer's Use Only

Preparer's signature ▶ Sandra Reinhardt SANDRA REINHARDT Date 5-7-01 Check if self-employed ☒ Preparer's SSN or PTIN P00002472

Firm's name (or yours, if self-employed) and address ▶ SANDRA MADISON REINHARDT, CPA
1363 LINCOLN AVE., STE. 5
SAN RAFAEL, CA 94901

FEIN 91-1757620

Daytime telephone (415) 453-0207

For Privacy Act Notice, get form FTB 1131.

19900104059

Part II **Organizations with gross receipts of more than $25,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information. See Specific Line Instructions.**

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	1	
	2 Interest	2	2,550.
	3 Dividends	3	
	4 Gross rents	4	
	5 Gross royalties	5	
	6 Gross amount received from sale of assets	6	
	7 Other income. Attach schedule SEE STATEMENT 2	7	327,231.
	8 **Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	329,781.
Expenses and Disbursements	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10 Disbursements to or for members	10	
	11 Compensation of officers, directors and trustees. Attach schedule SEE STATEMENT 3	11	0.
	12 Other salaries and wages	12	104,499.
	13 Interest	13	9,965.
	14 Taxes	14	10,208.
	15 Rents	15	21,444.
	16 Depreciation and depletion	16	7,700.
	17 Other. Attach schedule SEE STATEMENT 4	17	305,533.
	18 **Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	459,349.

Schedule L **Balance Sheets**

	Beginning of taxable year		End of taxable year	
Assets	(a)	(b)	(c)	(d)
1 Cash		17,674		34,730
2 Net accounts receivable		18,451		3,433
3 Net notes receivable. Attach schedule				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds. Attach schedule				
7 Investments in stock. Attach schedule				
8 Mortgage loans (number of loans _____)				
9 Other investments. Attach schedule		30,000		30,000
10 a Depreciable assets	125,411		125,411	
b Less accumulated depreciation	(107,718)	17,693	(115,418)	9,993
11 Land				
12 Other assets. Attach schedule STMT 5		14,507		14,303
13 Total assets		98,325		92,459
Liabilities and net worth				
14 Accounts payable		43,408		14,903
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable. Attach sch				
17 Mortgages payable				
18 Other liabilities. Attach schedule STMT 6		240,643		213,639
19 Capital stock or principle fund		-185,726		-136,083
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 Total liabilities and net worth		98,325		92,459

Schedule M-1 **Reconciliation of income per books with income per return**
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $25,000.

1 Net income per books	49,643	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax			
3 Excess of capital losses over capital gains			
4 Income not recorded on books this year. Attach schedule		8 Deductions in this return not charged against book income this year. Attach schedule	
5 Expenses recorded on books this year not deducted in this return. Att schedule		9 Total. Add line 7 and line 8	
6 Total. Add line 1 through line 5	49,643	10 Net income per return. Subtract line 9 from line 6	49,643

POINT FOUNDATION 94-2147154

STATEMENT 2
FORM 199, PART II, LINE 7
OTHER INCOME

ADVERTISING	$ 18,750
MISCELLANEOUS	2,232
PROGRAM SERVICE REVENUE	306,249
TOTAL	$ 327,231

STATEMENT 3
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME, ADDRESS AND SOCIAL SECURITY NUMBER	TITLE & AVG. HRS/WK DEVOTED	COMP.	EMPLOYEE BEN. PLN CONTRIB.	EXPENSE ACCOUNT/ OTHER
DANICA REMY 104 EAST MANOR DR. MILL VALLEY, CA 94941	PRESIDENT AS NEEDED	$ 0	0	0
HUNTER LOVINS 1739 SNOWMASS CREEK SNOWMASS, CO 81654	TRUSTEE AS NEEDED	0	0	0
DIANA HADLEY 350 SOUTH GRANDE TUCSON, AZ 85745	SEC/TREAS AS NEEDED	0	0	0
ROBERT HILLMAN 254 WILLAMETTE AVE. KENSINGTON, CA 94708	TRUSTEE AS NEEDED	0	0	0
RON PERNICK 6445 BENVENUE AVE. OAKLAND, CA 94618	TRUSTEE AS NEEDED	0	0	0
SUNITA DUTT 1128 FOURTH STREET SAN RAFAEL, CA 94901	TRUSTEE AS NEEDED	0	0	0
	TOTAL	$ 0	0	0

POINT FOUNDATION 94-2147154

STATEMENT 4
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES	$ 2,280
ADVERTISING	1,532
AMORTIZATION EXPENSE	607
BANK CHARGES	3,009
BOARD EXPENSE	1,455
CIRCULATION	50,400
CONTRACT SERVICES	71,723
DEVELOPMENT EXPENSE	512
EDITORIAL EXPENSE	18,643
EQUIPMENT RENTAL AND MAINTENANCE	585
LEGAL FEES	1,098
MISCELLANEOUS	260
OTHER EMPLOYEE BENEFITS	8,420
PAYROLL SERVICE	803
POSTAGE AND SHIPPING	5,507
PRINTING AND PUBLICATIONS	126,781
PROP & LIAB INSURANCE	1,824
SUPPLIES	2,849
TELECOMMUNICATIONS	3,830
WEBSITE	3,415
TOTAL	$ 305,533

STATEMENT 5
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

	ENDING
PREPAID EXPENSES AND DEFERRED CHARGES	$ 5,100
NET INTANGIBLE ASSETS	8,495
DEPOSITS	708
TOTAL	$ 14,303

STATEMENT 6
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

	ENDING
DEFERRED REVENUE	$ 162,743
LONG-TERM NOTE	50,896
TOTAL	$ 213,639

YEAR **2000**

California Exempt Organization Business Income Tax Return

FORM **109**

For calendar year 2000 or fiscal year beginning month day year 2000, and ending month day year

California corporation or organization number: D-0546604

FEIN: 94-2147154

Corporation/organization name: POINT FOUNDATION

Address: 1408 MISSION AVE.

PMB Number:

City: SAN RAFAEL, CA 94901-1971

State:

ZIP Code:

C Final return? ● ☐ Dissolved ● ☐ Surrendered (Withdrawn) ● ☐ Merged/Reorganized

If a box is checked, enter effective date ●

D Nature of trade or business: ADVERTISING SAL

E Accounting method used: ACCRUAL

F Is this organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ☐ Yes ☒ No

G Is this organization claiming any enterprise zone, Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ● ☐ Yes ☒ No

A Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ No

B Is the organization currently under audit? ☐ Yes ☒ No

Organizations Taxable as Corporations

Attach Check or Money Order	1 Unrelated business taxable income from Side 2, Part II, line 30	1	0.
	2 Multiply line 1 by the average apportionment percentage _____ % from the Schedule R, Apportionment Formula Worksheet, line 6. See instructions	2	
	3 Enterprise zone, LAMBRA, LARZ, or TTA losses	3	
	4 Net operating loss deduction from form FTB 3805Q. See General Information M	4	
	5 Add line 3 and line 4	5	
	6 Net unrelated business taxable income. Subtract line 5 from the lesser of line 1 or line 2	6	0.
	7 Tax. 8.84 % x line 6. See General Information J	7	
	8 Tax credits from Schedule B, line 7, or Schedule P (100). See Schedule B instructions	8	
	9 Balance. Subtract line 8 from line 7. If line 8 is greater than line 7, enter –0–	9	0.

Organizations Taxable as Trusts

Tax Computation	10 Unrelated business taxable income from Side 2, Part II, line 30	10	
	11 Enterprise zone, LAMBRA, LARZ, or TTA losses	11	
	12 Net operating loss deduction from form FTB 3805V. See General Information M	12	
	13 Add line 11 and line 12	13	
	14 Net unrelated business taxable income. Subtract line 13 from line 10	14	
	15 Tax on amount on line 14. See General Information J	15	
	16 Tax credits from Schedule B, line 7, or Schedule P (541). See Schedule B instructions	16	
	17 Balance. Subtract line 16 from line 15. If line 16 is greater than line 15, enter –0–	17	
Total Tax	18 Tax from line 9 or line 17	18	
	19 Alternative minimum tax. See General Information N	19	
	20 Total tax. Add line 18 and line 19	20	
Payments	21 Overpayment from a prior year allowed as a credit	21	
	22 2000 estimated tax payments	22	
	23 Amount paid with automatic extension vouchers, FTB 3539 (corporations and exempt organizations) or FTB 3563 (fiduciaries)	23	
	24 Total payments and credits. Add line 21 through line 23	24	
Tax Due or Overpayment	25 **Tax due.** Subtract line 24 from line 20. Pay entire amount with return	25	
	26 **Overpayment.** Subtract line 20 from line 24. See instructions	26	
	27 Enter amount of line 26 to be applied to 2001 estimated tax	27	
	28 **Refund.** Enter amount of line 26 to be refunded. Subtract line 27 from line 26	28	
	29 Penalties and interest. See General Information L	29	
	30 ● ☐ Check if estimate penalty computed using Exception B or C and attach form FTB 5806.		
	31 **Total amount due.** Add line 25 and line 29. Pay with return	31	

Person to contact for additional information: Telephone

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

COPY

▶ Signature of officer Date ▶ Title 415-256-2800 Daytime telephone

Paid Preparer's Use Only

Preparer's signature ▶ Sandra Reinhardt SANDRA REINHARDT Date 5-7-01 Check if self-employed ☒ Preparer's SSN/PTIN P00002472

Firm's name (or yours, if self-employed) and address ▶ SANDRA MADISON REINHARDT, CPA, 1363 LINCOLN AVE., STE. 5, SAN RAFAEL, CA 94901

FEIN 91-1757620

Daytime telephone (415) 453-0207

For Privacy Act Notice, get form FTB 1131.

10900104059

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1	a Gross receipts or gross sales _____ b Less returns and allowances _____ Bal.	1c	
2	Cost of goods sold and/or operations from Schedule A, line 7	2	
3	Gross profit. Subtract line 2 from line 1c	3	
4	a Capital gain net income. See Specific Line Instructions – Trusts attach Schedule D (541)	4a	
	b Net gain (loss) from Part II, Schedule D–1	4b	
	c Capital loss deduction for trusts	4c	
5	Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K–1 (565, 568, or 100S) or similar schedule	5	
6	Rental income from Schedule C	6	
7	Unrelated debt–financed income from Schedule D	7	
8	Investment income of an R&TC Section 23701g, 23701i, or 23701n organization from Schedule E	8	
9	Annuities, interest, rents, and royalties of controlled organizations from Schedule F	9	
10	Exploited exempt activity income from Schedule G	10	
11	Advertising income from Schedule H, Part III, Column A	11	
12	Other income. Attach schedule	12	
13	Total unrelated trade or business income. Add line 3 through line 12	13	

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees from Schedule I			14	
15	Salaries and wages			15	
16	Repairs			16	
17	Bad debts			17	
18	Interest. Attach schedule			18	
19	Taxes. Attach schedule			19	
20	Contributions. See instructions and attach schedule			20	
21	a Depreciation (Corporations and Associations – Sch. J) (Trusts – form FTB 3885F)	21a			
	b Less: depreciation claimed on Schedule A	21b		21	
22	Depletion. Attach schedule			22	
23	a Contributions to deferred compensation plans			23a	
	b Employee benefit programs. See instructions			23b	
24	Other deductions. Attach schedule			24	
25	Total deductions. Add line 14 through line 24			25	
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13			26	
27	Excess advertising costs from Schedule H, Part III, Column B			27	
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26			28	
29	Specific deduction. See instructions			29	
30	Unrelated business taxable income. Subtract line 29 from line 28. If less than zero, enter –0–			30	

Schedule A Cost of Goods Sold and/or Operations Method of inventory valuation (specify)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	a Additional IRC Section 263A costs. Attach schedule	4a	
	b Other costs. Attach schedule	4b	
5	Total. Add line 1 through line 4b	5	
6	Inventory at end of year	6	
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Part I, line 2	7	

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

Schedule B Tax Credits Do not complete if you must file Schedule P (100 or 541).

1	Enter credit name _____	code no. _____ ●	1		
2	Enter credit name _____	code no. _____ ●	2		
3	Enter credit name _____	code no. _____ ●	3		
4	Enter credit name _____	code no. _____ ●	4		
5	Enter credit name _____	code no. _____ ●	5		
6	Enter credit name _____	code no. _____ ●	6		
7	Total. Add line 1 through line 6. Enter here and on Side 1, line 8, for corporations and associations, or line 16 for trusts ●			7	

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

Note: For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701l, and Section 23701n organizations. See instructions for exceptions.

1 Description of property	2 Rent received or accrued	3 Percentage of rent attributable to personal property
		%
		%
		%

4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5 Complete if any item in column 3 is more than 10%, but not more than 50%		
(a) Deductions directly connected (attach schedule)	(b) Income includible (column 2 less column 4(a))	(a) Gross income reportable (column 2 x column 3)	(b) Deductions directly connected with personal property (attach schedule)	(c) Net income includible (column 5(a) less column 5(b))

Add columns 4(b) and 5(c). Enter here and on Side 2, Part I, line 6. . . . . .

Schedule D Unrelated Debt-Financed Income

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Ded'ns directly connected with or allocable to debt-financed prop.	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)

4 Amount of average acquisition indebtedness on or allocable to debt-financed prop (att sch)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage (col. 4 / col. 5)	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (total of columns 3(a) and 3(b) x column 6)	9 Net income (or loss) includible (column 7 less column 8)
		%			
		%			
		%			

Total. Enter here and on Side 2, Part I, line 7 . . . . . .

Schedule E Investment Income of an R&TC Section 23071g, 23701l, or 23701n Organization

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income (column 2 less column 3)	5 Set-asides (attach schedule)	6 Balance of investment income (column 4 less column 5)

Total. Enter here and on Side 2, Part I, line 8 . . . . . .

Enter gross income from members (dues, fees, charges, or similar amounts) . . . . . .

Schedule F Income (Annuities, Interest, Rents, and Royalties) From Controlled Organizations

1 Name and address of controlled organizations	2 Gross income from controlled organizations	3 Deductions directly connected with column 2 income (attach schedule)	4 Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under Sec. 23701, or the amount in col. (a), whichever is greater	(c) Percentage (column (a) / column (b))
					%
					%
					%

5 Nonexempt controlled organizations			6 Gross income reportable (column 2 x column 4(c) or column 5(c))	7 Allowable deductions (column 3 x column 4(c) or column 5(c))	8 Net income includible (column 6 less column 7)
(a) Excess taxable income	(b) Taxable income or amount in col. (a), whichever is greater	(c) Percentage (col. (a) / col. (b))			
		%			
		%			
		%			

Total. Enter here and on Side 2, Part I, line 9 . . . . . .

Schedule G Exploited Exempt Activity Income, other than Advertising Income

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business (col. 2 less col. 3)	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense (col. 6 less col 5. but not more than col. 4)	8 Net income includible (col 4. less col. 7 but not less than zero)

Total. Enter here and on Side 2, Part I, line 10 . . . . . .

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, Column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in col. 4, in Part III, Column A(b). If column 6 is greater than column 5, subtract the sum of col. 6 & col. 3 from the sum of col. 5 & column 2. Enter amount in Part III, Column A(b). If the amount is less than zero, enter -0-.
WHOLE EARTH						
	18,750	1,532		301,977	391,382	
Totals.	18,750	1,532	17,218	301,977	391,382	-72,187

Part II Income from Periodicals Reported on a Separate Basis

Part III Column A – Net Advertising Income / Part III Column B – Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amounts listed in Part II, cols. 4 and 7	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, col. 4, and amounts listed in Part II, col. 4
CONSOLIDATED PERIODILOSS LTD			
Enter total here and on Side 2, Part I, line 11		Enter total here and on Side 2, Part II, line 27	

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 Social Security Number	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14					

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery & other equipment						
Other (specify)						
3 Other depreciation						
4 Total						
5 Amount of depreciation claimed elsewhere on return						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1	
2	Interest on tax attributable to installment: a Sales or certain timeshares or residential lots	2a	
	b Method for non-dealer installment obligations	2b	
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3	
4	Credit recapture. Credit name _____	4	
5	Total. Combine the amounts on line 1 through 4. See instructions	5	

Schedule R Apportionment Formula Worksheet

Use only for unrelated trade or business amounts

	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) / (a)
1 **Property factor:** See instructions			
2 **Payroll factor:** Wages and other compensation of employees			
3 **Sales factor:** Gross sales and/or receipts less returns and allowances			
4 Multiply the factor on line 3, column (c) by 2			
5 **Total percentage:** Add the percentages in column (c) line 1, line 2, and line 4			
6 **Average apportionment percentage:** Divide line 5 by line 4 and enter the result here and on Form 109, Side 1, line 2. See instructions			

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street, Room 1130
Sacramento, CA 95814
Telephone: (916) 445-2021

WEBSITE ADDRESS:
http://caag.state.ca.us/charities/

2001

REGISTRATION/RENEWAL FEE REPORT

TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 CCR Sections 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period will result in the loss of tax exemption and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1 (recently enacted).

RRF-1 EXTENSIONS WILL NOT BE GRANTED

Enter State Charity Registration Number, Name, and Address of Organization Below:

Check if:
- ☐ Change of address
- ☐ Initial report
- ☐ Amended report
- ☐ Final report

State Charity Registration Number 10497

POINT FOUNDATION
Name of Organization

1408 MISSION AVE.
Address (Number and Street)

SAN RAFAEL, CA 94901-1971
City or Town, State and ZIP Code

Corporate or Organization No. D-0546604

Federal Employer I.D. No. 94-2147154

PART A – ACTIVITIES

	Yes	No
1. During your most recent full accounting period did your gross receipts or total assets equal $100,000 or more?	X	
(a) If the answer is yes, you are required by Title 11 of the California Code of Regulations, sections 311 and 312, to attach a check in the amount of $25.00 to this report. Make check payable to Department of Justice.		
2. For your **most recent full accounting period** (beginning 1/01/00 ending 12/31/00) list: Gross receipts $ 508,992 Total assets $ 92,459 Actual [X] Estimated [ ]		

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 Instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, did nonprogram expenditures exceed at least 50% of gross revenues?		X
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.		X
5. During this reporting period, were the services of a professional fundraiser or fundraising counsel used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.		X
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.		X

Organization's area code and telephone number 415-256-2800

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

COPY

Signature of authorized officer | Printed Name | Title | Date

Form ct – **RRF-1** (REV. 11/2000)